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LB 172, 671

Saturday night pays the taxes. The person that goes down to the liquor store and buys two bottles of champagne for a party pays the taxes.

PRESIDENT MAURSTAD: One minute.

SENATOR JANSSEN: Those who ship that alcohol in from another state are not paying the taxes. Last year we put legislation in to collect that tax. Checking with...you can check yourself, if you don't believe me, with the Department of Revenue. Not one red cent was paid from out-of-state alcohol companies, not one red cent. I am asking for a green vote on this override. It's important to the children of this state, it is important to the taxpayers of this state, and it is important for the revenue source to come into this state. Thank you.

PRESIDENT MAURSTAD: Thank you, Senator Janssen. Senator Wickersham, on the motion to override LB 671.

SENATOR WICKERSHAM: Mr. President, I rise in support of the override motion. I think that one of the challenges that Nebraska has and other states have are to collect the appropriate taxes on what will be characterized as remote sales. Whether those occur on the Internet, whether those occur in catalogs, whether those occur by word of mouth over the telephone, however they occur, remote sales are sales that we have difficulty collecting the taxes on. Now whether that's the excise tax that would be applicable to alcohol or whether that's a sales tax that might be applicable to some other kind of transaction, we have a problem. We're attempting to address that problem with sales other than for alcohol through the process that LB 172 represents, and we'll, I guess, get to vote on LB 172 again tomorrow. But alcohol is treated differently than other transactions due to a federal constitutional provision and this is our opportunity to enforce Nebraska's sales tax and Nebraska's excise tax on remote sales of alcohol. I think we should take the opportunity to do what LB 671 suggests. Now the opposition to LB 671, to my knowledge, has come from two different quarters...well, two different sides, I guess. Two and two doesn't make a quarter, does it, Jim? Two different sides. One says that you will impair Nebraska's small